

UNITED STATES BANKRUPTCY COURT DISTRICT OF NEW JERSEY	
Caption in Compliance with D.N.J. LBR 9004-1(b) Bradford J. Sandler Paul J. Labov Colin R. Robinson PACHULSKI STANG ZIEHL & JONES LLP 780 Third Avenue, 34 th Floor New York, NY 10017 Telephone: (212) 561-7700 Facsimile: (212) 561-7777 bsandler@pszjlaw.com plabov@pszjlaw.com crobinson@pszjlaw.com <i>Counsel for the Plan Administrator</i>	
In re:	Chapter 11
BED BATH & BEYOND INC., <i>et al.</i> , ¹	Case No. 23-13359 (VFP)
Debtors.	(Jointly Administered)

**CERTIFICATION OF COUNSEL REGARDING DEBTORS’
(I) SECOND OMNIBUS OBJECTION TO CERTAIN TAX CLAIMS AND
(II) MOTION TO DETERMINE TAX LIABILITY AND STAY PROCEEDINGS
WITH RESPECT TO CERTAIN CLAIMS [DOCKET NO. 2180]**

The undersigned hereby certifies that:

1. On September 11, 2023, the above-captioned debtors and debtors in possession (the “Debtors”) filed the *Debtors’ (I) Second Omnibus Objection to Certain Tax Claims and (II) Motion to Determine Tax Liability and Stay Proceedings* [Docket No. 2180] (the “Tax Motion”).
2. Pursuant to the *Notice of Debtors’ (I) Second Omnibus Objection to Certain Tax Claims and (II) Motion to Determine Tax Liability and Stay Proceedings* [Docket No. 2180-1] the

¹ The last four digits of Debtor Bed Bath & Beyond Inc.’s tax identification number are 0488. A complete list of the Debtors in these chapter 11 cases and each such Debtor’s tax identification number may be obtained on the website of the Debtor’s proposed claims and noticing agent at <https://restructuring.ra.kroll.com/bbby>.

deadline to object to the Tax Motion was October 17, 2023 (the “Objection Deadline”), and a hearing was scheduled for October 24, 2023 at 10:00 a.m. (ET) (the “Hearing”).

3. On October 23, 2023, the Court approved the Plan Administrator’s *Adjournment Request* [Docket No. 2529], adjourning the Hearing on the Motion as it pertained to certain Claimants listed therein to November 14, 2023 at 10:00 a.m. (ET) (the “Continued Hearing”).

4. On November 09, 2023, the Court approved the Plan Administrator’s *Adjournment Request* [Docket No. 2678], adjourning the Continued Hearing on the Motion as it pertained to certain Claimants listed therein to January 9, 2024 at 2:00 p.m. (ET).

5. The undersigned certifies that the Court’s docket has been reviewed in this case and no answer, objection or other responsive pleading to the Motion appears thereon from the Claimants listed on Schedule 1 to the proposed order attached hereto as **Exhibit A** (the “Order”). A redline of the revised Order showing the changes from version originally filed with the Motion is attached hereto as **Exhibit B**.

6. Each of the parties identified on Schedule 1 to the Order were properly and timely served with a copy of the Motion. *See* Affidavit of Service, Docket No. 2393.

7. With respect to the claims of certain California taxing authorities, the schedule attached to the proposed order (“Schedule 1”) attached hereto as **Exhibit A** (the “Order”) reflects the appropriate amount of each of the allowed claims solely as it relates to tax year 2023.

8. Other than with respect to the Claims set forth on Schedule 1 to the Order, nothing contained herein or in the Order shall be considered “law of the case” and/or waive or otherwise limit any other claimant’s defenses in connection with the Motion.

10. Based on the foregoing, the Plan Administrator respectfully requests entry of the Order at the Court's earliest convenience.

Dated: January 4, 2024

/s/ Colin R. Robinson

Bradford J. Sandler, Esq.

Paul J. Labov, Esq.

Colin Robinson, Esq.

PACHULSKI STANG ZIEHL & JONES LLP

780 Third Avenue, 34th Floor

New York, NY 10017

Telephone: (212) 561-7700

Facsimile: (212) 561-7777

Counsel to the Plan Administrator